

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Taiqing Qiu

Serial No.

10/521,283

Filed:

February 28, 2005

For:

Variable Heater Element for Low to

High Temperature Ranges

Examiner:

Robinson, Daniel Leon

Art Unit:

2/47

Confirmation No.:

774A

Dated: April 24, 2007

RESPONSE/AMENDMENT

Mail Stop AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the non-final Office Action mailed January 30, 2007, please consider the following proposed amendments to the above-identified application and the remarks herein. Please amend the application as follows.

Amendment to the Claims are reflected in the listing of claims which begin on page 2 of this Amendment.

Remarks begin on page 6 of this Amendment.